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Dated: December 12, 2008  
Electronic Signature for Duane C. Ulmer: /Duane C. Ulmer/

Docket No.: 44446A US  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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In re Patent Application of:  
Debkumar Bhattacharjee, Franklin E. Parks, and  
Thelma Sanchez

Application No.: 09/928,764

Confirmation No.: 8760

Filed: August 13, 2001

Art Unit: 1796

For: POLYURETHANE FILMS AND  
DISPERSIONS FOR THE PREPARATION  
THEREOF

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Examiner: R. A. Sergeant

**RESPONSE TO NON-COMPLIANT AMENDMENT**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated May 25, 2007 and in response to the Notice of Non-Compliant Amendment dated December 10, 2007, please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 7 of this paper.